UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MASSACHUSETTS

SAFECO INSURANCE COMPANIES,

Plaintiff,

CIVIL ACTION NO. 04-10989

v.

NEW ENGLAND FOUNDATION COMPANY, INC., PATRICK A. O'NEILL, and PATRICIA E. O'NEILL,

Defendants.

STATEMENT OF SAFECO INSURANCE COMPANY OF AMERICA PURSUANT TO LOCAL RULE 7.3 (D. MASS.)

Pursuant to Local Rule 7.3 (D. Mass.), the plaintiff, Safeco Insurance Company of America ("Safeco") offers the following disclosure: There is no corporation or publicly held company that owns 10% or more of Safeco's stock.

Respectfully Submitted, Safeco Insurance Companies, By its attorneys,

/s/ Paula-Lee Chambers

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Dated: April 12, 2005